

## Senate Resolution 20

By: Senators Rogers of the 21st, Seabaugh of the 28th, Pearson of the 51st, Wiles of the 37th,  
Hill of the 32nd and others

**ADOPTED SENATE****A RESOLUTION**

Proposing an amendment to the Constitution so as to provide for limitations on state government taxation and expenditures; to provide for a short title; to provide for definitions; to provide for spending limits; to provide for excess revenues; to provide for the authority of the General Assembly with respect to the foregoing; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

The Constitution is amended by adding a new Article IXA to read as follows:

**"ARTICLE IXA.****TAXPAYER PROTECTION AMENDMENT OF 2007****SECTION I.****TAX AND EXPENDITURE LIMITATIONS**

Paragraph I. **Definitions.** As used in this article, the term:

(1) 'Annual population change' means the most recent available annual percentage change in population for the State of Georgia.

(2) 'Fiscal year' means the state fiscal year specified under Article III, Section I, Paragraph II(b).

(3) 'Fiscal year spending' means the total amount of moneys appropriated in the General Appropriations Act by the General Assembly and recommended by the Governor as determined by the revenue estimate under Article III, Section IX, Paragraph IV(b) except:

(A) Appropriations funded by moneys received from the federal government;

(B) Appropriations funded by discretionary user charges to the extent that such charges do not exceed the cost of the goods or services;

(C) Proceeds of gifts or bequests made for purposes specified by the donor;

(D) Lottery funds;

(E) Motor fuel tax proceeds;

(F) Tobacco settlement funds;

(G) Care management organization fees and nursing home provider fees; and

(H) Moneys appropriated for homeowner's incentive adjustment tax relief under Article VII, Section IIA.

(4) 'Population' means the number of people residing in Georgia, excluding armed forces stationed overseas, as determined by the United States Bureau of Census.

(5) 'State government inflation' means the most recent available annual percentage change in the gross output of state and local governments as defined by the National Income and Product Accounts and determined by the United States Bureau of Economic Analysis.

Paragraph II. **Spending limits.** For any fiscal year that commences on or after July 1, 2010, the fiscal year spending as determined by the revenue estimate under Article III, Section IX , Paragraph IV(b) shall not exceed:

(1) An amount equal to the fiscal year spending in any preceding fiscal year; or

(2) An amount equal to the immediately preceding fiscal year spending adjusted for state government inflation and annual population change.

Paragraph III. **Excess revenues.** For any fiscal year that commences on or after July 1, 2010, if revenue from sources not excluded from total state revenues exceeds the limit on total state fiscal year spending calculated in accordance with Paragraph II of this article, for that fiscal year the excess shall be appropriated by vote of the General Assembly and shall first fund increases due to student enrollment for local school systems, then excess revenues shall be transferred to the Revenue Shortfall Reserve to the extent necessary to ensure that the fund balance is equal to 10 percent of the fiscal year spending for the previous fiscal year, and then excess revenues shall be used to reduce state indebtedness or shall be refunded to the taxpayers or any combination of such purposes.

Paragraph IV. **Spending limit override.** The General Assembly shall be authorized to exceed the limits specified under this article, but only upon the exhaustion of the Revenue Shortfall Reserve and the adoption of a joint resolution by a two-thirds' vote of both houses of the General Assembly voting in a roll-call vote. The General Assembly by law shall set forth the amount of the spending limit override and the method by which it shall be defrayed. In no event shall such expenditures be included in the computation of the limitation imposed by Paragraph II of this section for any other year.

Paragraph V. **Implementation.** The General Assembly shall enact legislation that may be necessary to implement and enforce the provisions of this article."

**SECTION 2.**

The above proposed amendment to the Constitution shall be published and submitted as provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the above proposed amendment shall have written or printed thereon the following:

"( ) YES Shall the Constitution of Georgia be amended so as to provide for  
( ) NO limitations on state government taxation and expenditures?"

All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."

All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall

become a part of the Constitution of this state.